

# VILLAGE OF NORTH RIVERSIDE

2401 S. DesPlaines Ave.  
North Riverside, IL 60546  
(708) 447-4211

## SUMMARY OF PLACES FOR EATING TAX ORDINANCE

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- Effective Date: August 1, 2010
- Items Included: Sale of “prepared food” shall be defined as any food or liquid, including alcoholic beverages, which has been prepared for immediate consumption.
- “Places for eating” is defined as a place where prepared food is sold at retail for immediate consumption, with seating provided on the premises (including any outdoor or commonly shared seating), and whether consumed on the premises or not. *Please refer to the attached Ordinance for exact definitions.*
- Tax: The tax is levied on the gross receipts received for prepared food sold at retail. The amount of the tax is one-percent (1%) and is placed on the owners of places for eating, who can pass the tax along to consumers.
- Commission: The entity may keep a commission equal to one-percent (1%) of the amount of the tax, to reimburse for expenses incurred in the administration of the tax.
- Payments Due: Payment of the tax is due by the 20<sup>th</sup> day of the month following the reporting period. The reporting period shall be the same as the entity’s reporting period with the State of Illinois, but no more frequently than on a monthly basis. For example, if the entity files a monthly sales tax return with the State of Illinois, it must file a return with the Village of North Riverside by the 20<sup>th</sup> day of the following month. For those filing their state sales tax return on a quarterly basis, they must file a return with the Village by the 20<sup>th</sup> day of the month following the end of the quarter. Annual sales tax payers must file a return with the Village no later than the 20<sup>th</sup> day of the month following the end of the year.
- Remit Payments: Village of North Riverside  
Places for Eating Tax  
2401 S. DesPlaines Avenue  
North Riverside, IL 60546
- Questions on Tax : Please submit your question in writing to the above shown address or by fax to (708) 447-4292. Be sure to include a name, phone number and address where responses can be sent.

**This information is intended as a summary only. For complete details on the Places for Eating Tax, please refer to the Village of North Riverside Municipal Code, Chapter 3.30**